

**REPORT
ON THE
RATE SETTING AUDIT**

**ST ELIZABETH HEALTHCARE AND REHABILITATION
CENTER
FULLERTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1396718813**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Teri Hung**



State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

Date: August 1, 2013

Eddie Reardon
Director of Financial Operations and Reimbursement
Skilled Healthcare, LLC
27442 Portola Parkway, Suite 200
Foothill Ranch, CA 92610

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1396718813
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Eddie Reardon
Page 2

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1396718813

OSHPD Facility No.:

206301185

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,788,967	\$ 96.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 385,582	\$ 20.70
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 348,638	\$ 18.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 359,480	\$ 19.30
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 64,258	\$ 3.45
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,773	\$ 0.47
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 73,881	\$ 3.97
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 170,803	\$ 9.17
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 785,606	\$ 42.18
11	Cost of Routine Service/Audited Total Costs	\$ 3,984,652	\$ 3,985,989	\$ 214.01
12	Total Patient Days (Adj)	18,625	18,625	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 213.94	\$ 214.01	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 3)	9,820	562	
16	Medi-Cal Managed Care Days (Adj 4)		9,258	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1396718813

OSHPD Facility No.:
206301185

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1396718813

OSHPD Facility No.:

206301185

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 53,808	\$ 53,808		
160	Activities	65,645		\$ 65,645	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,669,514	53,808	65,645	1,788,967 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,788,967	\$ 53,808	\$ 65,645	\$ 1,788,967

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Provider NPI:
1396718813

OSHPD Facility Number:
206301185

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 50,932	\$ 50,932										
010	Housekeeping	57,688	251	\$ 57,939									
060	Laundry and Linen	50,842	1,944	2,222	\$ 55,008								
065	Dietary	178,268	8,167	9,336	0	\$ 195,771							
155	Social Services	N/A	180	206	0	0	\$ 386						
160	Activities	N/A	1,865	2,132	0	0	0	\$ 3,996					
165	Administration	N/A	4,829	5,520	0	0	0	0		\$ 10,349	\$ 10,349		
166	Medical Records	45,892	726	830	0	0	0	0		47,447		\$ 47,447	
170	Inservice Education - Nursing	28,700	506	578	0	0	0	0	\$ 29,784				
	ANCILLARY SERVICES												
075	Patient Supplies		603	689	0	0	0	0	0	1,291	335	1,535	\$ 3,161
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	15	70	86
080	Physical Therapy		818	935	0	0	0	0	0	1,753	1,121	5,140	8,014
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		818	935	0	0	0	0	0	1,753	946	4,336	7,035
083	Speech Pathology		818	935	0	0	0	0	0	1,753	182	837	2,772
085	Pharmacy		0	0	0	0	0	0	0	0	455	2,086	2,541
090	Laboratory		0	0	0	0	0	0	0	0	196	897	1,092
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		97	111	0	0	0	0	0	207	116	531	854
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES												
105	Skilled Nursing Care		28,806	32,931	55,008	195,771	386	3,996	29,784	346,683	6,965	31,933	385,582 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		506	578	0	0	0	0	0	1,084	18	83	1,184
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 412,322	\$ 50,932	\$ 57,939	\$ 55,008	\$ 195,771	\$ 386	\$ 3,996	\$ 29,784	\$ 354,526	\$ 10,349	\$ 47,447	\$ 412,322

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Provider NPI:
1396718813

OSHPD Facility Number:
206301185

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 137,367	\$ 137,367										
010	Housekeeping	11,060	676	\$ 11,736									
060	Laundry and Linen	10,203	5,243	450	\$ 15,896								
065	Dietary	114,536	22,027	1,891	0	\$ 138,454							
155	Social Services	720	486	42	0	0	\$ 1,248						
160	Activities	3,615	5,029	432	0	0	0	\$ 9,076					
165	Administration	N/A	13,024	1,118	0	0	0	0		\$ 14,142	\$ 14,142		
166	Medical Records	0	1,957	168	0	0	0	0		2,125		\$ 2,125	
170	Inservice Education - Nursing	345	1,364	117	0	0	0	0	\$ 1,826				
	ANCILLARY SERVICES												
075	Patient Supplies	128,864	1,625	140	0	0	0	0	0	130,629	457	69	\$ 131,155
077	Specialized Support Surfaces	6,303	0	0	0	0	0	0	0	6,303	21	3	6,327
080	Physical Therapy	448,877	2,206	189	0	0	0	0	0	451,273	1,532	230	453,035
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	376,823	2,206	189	0	0	0	0	0	379,219	1,292	194	380,705
083	Speech Pathology	63,167	2,206	189	0	0	0	0	0	65,563	249	37	65,849
085	Pharmacy	186,993	0	0	0	0	0	0	0	186,993	622	93	187,708
090	Laboratory	80,352	0	0	0	0	0	0	0	80,352	267	40	80,659
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	46,169	261	22	0	0	0	0	0	46,452	158	24	46,634
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES												
105	Skilled Nursing Care	86,827	77,692	6,671	15,896	138,454	1,248	9,076	1,826	337,690	9,518	1,430	348,638 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	90	1,364	117	0	0	0	0	0	1,571	25	4	1,599
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,702,311	\$ 137,367	\$ 11,736	\$ 15,896	\$ 138,454	\$ 1,248	\$ 9,076	\$ 1,826	\$ 1,686,044	\$ 14,142	\$ 2,125	\$ 1,702,311

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1396718813

OSHPD Facility Number:

206301185

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 403,020	85%							
	Property Tax (line 40)	72,041	15%	\$ 475,061						
005	Plant Operations and Maintenance			11,449	\$ 11,449					
010	Housekeeping			2,282	56	\$ 2,338				
060	Laundry and Linen			17,694	437	90	\$ 18,221			
065	Dietary			74,340	1,836	377	0	\$ 76,552		
155	Social Services			1,641	41	8	0	0	\$ 1,690	
160	Activities			16,974	419	86	0	0	0	\$ 17,479
165	Administration			43,955	1,086	223	0	0	0	0
166	Medical Records			6,605	163	33	0	0	0	0
170	Inservice Education - Nursing			4,604	114	23	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			5,484	135	28	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,446	184	38	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,446	184	38	0	0	0	0
083	Speech Pathology			7,446	184	38	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			881	22	4	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			262,210	6,475	1,329	18,221	76,552	1,690	17,479
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,604	114	23	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 475,061	100%	\$ 475,061	\$ 11,449	\$ 2,338	\$ 18,221	\$ 76,552	\$ 1,690	\$ 17,479

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1396718813

OSHPD Facility Number:

206301185

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 403,020	85%							
	Property Tax (line 40)	72,041	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 45,264	\$ 45,264				
166	Medical Records				6,802		\$ 6,802			
170	Inservice Education - Nursing			\$ 4,741						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,648	1,464	220	\$ 7,332	\$ 6,220	\$ 1,112
077	Specialized Support Surfaces			0	0	67	10	77	65	12
080	Physical Therapy			0	7,668	4,904	737	13,308	11,290	2,018
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,668	4,137	622	12,426	10,542	1,884
083	Speech Pathology			0	7,668	798	120	8,586	7,284	1,302
085	Pharmacy			0	0	1,990	299	2,289	1,942	347
090	Laboratory			0	0	855	129	984	835	149
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	907	506	76	1,489	1,263	226
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			4,741	388,698	30,463	4,578	423,739	359,480	64,258 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,741	79	12	4,831	4,099	733
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 475,061	100%	\$ 4,741	\$ 422,996	\$ 45,264	\$ 6,802	\$ 475,061	\$ 403,020	\$ 72,041

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Provider NPI:
1396718813

OSHPD Facility Number:
206301185

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 76% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 16% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 10,872												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,156,413												
	Total Costs Allocable as Administration	1,167,285	76%											
167	CDPH Licensing Fees	13,036	1%											
168	Professional Liability Insurance	109,776	7%											
169	Quality Assurance Fees	253,786	16%											
174	Caregiver Training	0	0%											
	Total	1,543,883	100%						\$ 1,543,883					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,291	\$ 130,629	\$ 5,648	\$ 137,567	49,944	\$ 37,761	\$ 422	\$ 3,551	\$ 8,210	\$ -
077	Specialized Support Surfaces			0	0	6,303	0	6,303	2,288	1,730	19	163	376	0
080	Physical Therapy			0	1,753	451,273	7,668	460,693	167,255	126,457	1,412	11,892	27,494	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,753	379,219	7,668	388,639	141,096	106,678	1,191	10,032	23,194	0
083	Speech Pathology			0	1,753	65,563	7,668	74,983	27,223	20,582	230	1,936	4,475	0
085	Pharmacy			0	0	186,993	0	186,993	67,888	51,328	573	4,827	11,160	0
090	Laboratory			0	0	80,352	0	80,352	29,172	22,056	246	2,074	4,795	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	207	46,452	907	47,567	17,269	13,057	146	1,228	2,839	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,788,967	346,683	337,690	388,698	2,862,038	1,039,064	785,606	8,773	73,881	170,803	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,084	1,571	4,741	7,396	2,685	2,030	23	191	441	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,543,883		\$ 1,788,967	\$ 354,526	\$ 1,686,044	\$ 422,996	\$ 4,252,532	\$ 1,543,883					
	Total Administrative Costs							\$ 1,543,883		\$ 1,167,285	\$ 13,036	\$ 109,776	\$ 253,786	\$ -
	Unit Cost Multiplier							0.36305031						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 57,796	\$ 16,267	\$ 52,065	\$ 126,129						
	TOTAL FACILITY COSTS							\$ 5,922,544						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Provider NPI:
1396718813

OSHPD Facility Number:
206301185

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	286									
010	Housekeeping	57	57								
060	Laundry and Linen	442	442	442							
065	Dietary	1,857	1,857	1,857							
155	Social Services	41	41	41							
160	Activities	424	424	424							
165	Administration	1,098	1,098	1,098							
166	Medical Records	165	165	165							
170	Inservice Education - Nursing	115	115	115							
	ANCILLARY SERVICES										
075	Patient Supplies	137	137	137						137,567	137,567
077	Specialized Support Surfaces									6,303	6,303
080	Physical Therapy	186	186	186						460,693	460,693
081	Respiratory Therapy	0	0	0						0	0
082	Occupational Therapy	186	186	186						388,639	388,639
083	Speech Pathology	186	186	186						74,983	74,983
085	Pharmacy									186,993	186,993
090	Laboratory									80,352	80,352
095	Home Health Services									0	0
100	Other Ancillary Services	22	22	22						47,567	47,567
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,550	6,550	6,550	37,250	55,875	1,756,341	1,756,341	1,756,341	2,862,038	2,862,038
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	115	115	115						7,396	7,396
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,867	11,581	11,524	37,250	55,875	1,756,341	1,756,341	1,756,341	4,252,532	4,252,532
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 53,808 0.03063642	\$ 65,645 0.037375999			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,932 4.39789310	\$ 57,939 5.02765358	\$ 55,008 1.47672729	\$ 195,771 3.50373584	\$ 386 0.00022003	\$ 3,996 0.00227543	\$ 29,784 0.01695795	\$ 10,349 0.00243367	\$ 47,447 0.01115740
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 137,367 11.86141093	\$ 11,736 1.01840510	\$ 15,896 0.42673500	\$ 138,454 2.47792069	\$ 1,248 0.00071061	\$ 9,076 0.00516759	\$ 1,826 0.00103976	\$ 14,142 0.00332556	\$ 2,125 0.00049974
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 475,061 40.03210584	\$ 11,449 0.98861776	\$ 2,338 0.20289667	\$ 18,221 0.48915007	\$ 76,552 1.37006287	\$ 1,690 0.00096232	\$ 17,479 0.00995184	\$ 4,741 0.00269920	\$ 45,264 0.01064390	\$ 6,802 0.00159949

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1396718813

OSHPD Facility Number:

206301185

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 41,484	\$ 0	\$ 41,484	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,448	0	9,448	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	137,367	0	137,367	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 188,299	\$ 0	\$ 188,299	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 46,987	\$ 0	\$ 46,987	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,701	0	10,701	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,060	0	11,060	(Sch 4)
010		Housekeeping - Total	6300	\$ 68,748	\$ 0	\$ 68,748	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 25,042	\$ 0	\$ 25,042	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	114,520	0	114,520	(Sch 5)
025		Depreciation: Equipment	7140	53,188	0	53,188	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	210,270	0	210,270	(Sch 5)
040		Property Taxes	7300	72,041	0	72,041	(Sch 5)
045		Property Insurance	7400	10,872	0	10,872	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 742,980	\$ 0	\$ 742,980	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 41,411	\$ 0	\$ 41,411	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,431	0	9,431	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,203	0	10,203	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 61,045	\$ 0	\$ 61,045	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 145,199	\$ 0	\$ 145,199	(Sch 3)
065	.20-.39	Fringe Benefits	6500	33,069	0	33,069	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	114,536	0	114,536	(Sch 4)
065		Dietary - Total	6500	\$ 292,804	\$ 0	\$ 292,804	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	128,864	0	128,864	(Sch 4)
075		Patient Supplies - Total	8100	\$ 128,864	\$ 0	\$ 128,864	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	6,303	0	6,303	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 6,303	\$ 0	\$ 6,303	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1396718813

OSHPD Facility Number:

206301185

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ (497)	\$ 497	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	(113)	113	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	448,877	0	448,877	(Sch 4)
080		Physical Therapy - Total	8200	\$ 448,267	\$ 610	\$ 448,877	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	376,823	0	376,823	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 376,823	\$ 0	\$ 376,823	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	63,167	0	63,167	(Sch 4)
083		Speech Pathology - Total	8280	\$ 63,167	\$ 0	\$ 63,167	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	186,993	0	186,993	(Sch 4)
085		Pharmacy - Total	8300	\$ 186,993	\$ 0	\$ 186,993	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	80,352	0	80,352	(Sch 4)
090		Laboratory - Total	8400	\$ 80,352	\$ 0	\$ 80,352	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	46,169	0	46,169	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 46,169	\$ 0	\$ 46,169	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1396718813

OSHPD Facility Number:

206301185

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,336,938	\$ 610	\$ 1,337,548	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,359,826	\$ 0	\$ 1,359,826	(Sch 2)
105	.20-.39	Fringe Benefits	6110	309,688	0	309,688	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	86,827	0	86,827	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,756,341	\$ 0	\$ 1,756,341	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1396718813

OSHPD Facility Number:

206301185

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	90	0	90	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 90	\$ 0	\$ 90	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 1,756,431	\$ 0	\$ 1,756,431	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 43,827	\$ 0	\$ 43,827	(Sch 2)
155	.20-.39	Fringe Benefits	6600	9,981	0	9,981	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	720	0	720	(Sch 4)
155		Social Services - Total	6600	\$ 54,528	\$ 0	\$ 54,528	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1396718813

OSHPD Facility Number:

206301185

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 53,468	\$ 0	\$ 53,468	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,177	0	12,177	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,615	0	3,615	(Sch 4)
160		Activities - Total	6700	\$ 69,260	\$ 0	\$ 69,260	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 313,730	\$ 0	\$ 313,730	(Sch 6)
165	.20-.39	Fringe Benefits	6900	71,459	0	71,459	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	771,224	0	771,224	(Sch 6)
165		Administration - Total	6900	\$ 1,156,413	\$ 0	\$ 1,156,413	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 37,379	\$ 0	\$ 37,379	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,513	0	8,513	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 45,892	\$ 0	\$ 45,892	
167		CDPH Licensing Fees	6900	\$ 13,036	\$ 0	\$ 13,036	(Sch 6)
168		Professional Liability Insurance	6900	\$ 109,776	\$ 0	\$ 109,776	(Sch 6)
169		Quality Assurance Fees	6900	\$ 253,786	\$ 0	\$ 253,786	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 23,376	\$ 0	\$ 23,376	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,324	0	5,324	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	345	0	345	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 29,045	\$ 0	\$ 29,045	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,731,736	\$ 0	\$ 1,731,736	
200		Total		\$ 5,921,934	\$ 610	\$ 5,922,544	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Provider NPI:

1396718813

OSHPD Facility Number:

206301185

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	497	497							
080	2	Physical Therapy - Fringe Benefits	113	113							
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Provider NPI:

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OSHPD Facility Number:

206301185

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name:

ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

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1396718813

OSHPD Facility Number:

206301185

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name:
ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER

Provider NPI:
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OSHPD Facility Number:
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Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	\$610	610	0	0	0	0	0	0	0
			(To Sch 8)								

Provider Name							Fiscal Period	Provider NPI		Adjustments
ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396718813		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
							<u>ADJUSTMENT TO REPORTED COSTS</u>			
1	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages	(\$497)	\$497	\$0
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	(113)	113	0
							To cancel out the negative amount reported for proper reporting purposes.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
</										

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396718813	4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
2	10.7	081	1,2,3	7	081	N/A	Respiratory Therapy (Square Feet)	186	(186)	0
	10.7	083	1,2,3	7	083	N/A	Speech Therapy	0	186	186
							To adjust square footage statistics to agree with the audited figures for the fiscal period ended December 31, 2010 in order to properly allocate indirect costs.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
ST ELIZABETH HEALTHCARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1396718813		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
3	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 30, 2013 Report Date: May 6, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	9,820	(9,258)	562
4	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days for proper audit report presentation. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	9,258	9,258

Page 3